



News Release

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APPLY NOW FOR IRS ENROLLED AGENT EXAMINATION IN NORTH AND SOUTH CAROLINA

GREENSBORO, NC - The Internal Revenue Service is inviting North and South Carolina residents who are interested in representing taxpayers and practicing before the IRS to apply now for the annual Special Enrollment Examination.

"Passing the Special Enrollment Examination is a critical step in receiving IRS designation as an Enrolled Agent," said Barbara Albright, IRS spokesperson for North and South Carolina. "Enrolled agents are not required to be attorneys or certified public accountants. However, like attorneys and certified public accountants, enrolled agents are generally unrestricted as to which taxpayers they can represent and what types of tax matters they can handle."

This year's four-part examination will be administered in North and South Carolina over a two-day period and is scheduled for October 17 and 18. Interested individuals must act now by submitting an application to take the examination. Applications for the examination must be postmarked no later than July 31, 2001.

Form 2587, Application for the Special Enrollment Examination, is revised each year and can be downloaded from the IRS web site at www.irs.gov or can be ordered by calling 1-800-TAX-FORM. The fee for taking the entire examination in one year is \$55.00. The fee for taking less than four parts of the examination is \$45. Applicants have four years to pass all parts of the examination, provided certain conditions are met. Upon successful completion of the examination applicants will undergo a background check.

After August 1, 2001, the IRS will mail applicants a letter providing the time and location of their chosen testing site as well as complete instructions. Applicants will be required to present picture identification for admission into the testing site.

Enrolled agents earn the right to practice before the IRS by demonstrating competence in a wide range of technical topics: Individual Income Taxes; Sole Proprietorships and Partnerships; Corporations, Fiduciaries, Estate and Gift Tax, and Trusts; and Ethics, Recordkeeping, Appeals, Exempt Organizations, Retirement Plans, Penalties, Research, and Collection Procedures. Enrolled agents are also required to adhere to regulations that govern practice before the IRS. In contrast, practice before the IRS is much more limited for unenrolled tax return preparers, family members, friends, and employees that have not demonstrated competency in these topics and who are not subject to IRS regulations governing practice.

For more information see the IRS web site at www.irs.gov or call 1-800-829-1040.

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